



In the Name of God, the Most Compassionate, the Most Merciful

No. 2850033

18 March 2026

Excellency,

Upon instructions from my Government, and pursuant to my letters dated 3 and 7 March 2026 (S/2026/121 and S/2026/139), and in response to letters from the Permanent Mission of the United Arab Emirates to the United Nations addressed to the President of the Security Council, including the letter dated 13 March 2026 (S/2026/172), I wish to inform Your Excellency and the members of the Security Council of the following:

As of the commencement of the unlawful military aggression against the Islamic Republic of Iran on 28 February 2026 and continuing to the present, the territory of the United Arab Emirates and other neighbouring countries has been used by the aggressors to launch their attacks against Iran. The unlawfulness of placing its territory at the disposal of the aggressors, as an internationally wrongful act, and the international responsibility arising therefrom have been brought to the attention of the officials of the United Arab Emirates and circulated as an official document of the Security Council.

It is noted that, as a result of the internationally wrongful act of assistance by the United Arab Emirates to the aggressors, they have been able to target thousands of civilians and civilian objects in the Islamic Republic of Iran. This is taking place in manifest disregard of the principles of mutual respect and good neighbourliness.

As per the latest monitoring and assessments conducted by the armed forces of the Islamic Republic of Iran, the territory and airspace of the United Arab Emirates continue to be utilised by the aggressors for the purpose of carrying out military attacks against the Islamic Republic of Iran.

In the exercise of its inherent right of self-defence, the Islamic Republic of Iran considers that any military bases and facilities of the aggressors, where used for launching or supporting armed attacks against its territory, may constitute legitimate military objectives, and reserves the



right to take necessary and proportionate measures to prevent further loss of civilian life and damage.

Once again, it must be reiterated that the Islamic Republic of Iran has consistently respected its long-standing friendly relations and the principle of good neighbourliness with the United Arab Emirates. Regrettably, this principle has not been observed by the United Arab Emirates, which has allowed the United States of America and the Israeli regime to launch and continue armed attacks against the Islamic Republic of Iran from its territory. The internationally wrongful acts of the United Arab Emirates entail its international responsibility.

I would be grateful if you would have the present letter circulated as an official document of the Security Council.

Please accept, Excellency, the assurances of my highest consideration.

Amir Saeid Iravani
Ambassador
Permanent Representative

H.E. Mr. António Guterres
Secretary-General
United Nations, New York

H.E. Mr. Michael G. Waltz
President of the Security Council
United Nations, New York